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THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re U.S. Patent Application of

YAMAGIWA et al.

Application Number: 10/575,943

Filed: April 13, 2006

For: SOUND ABSORBING STRUCTURE

Attorney Docket No. SANK.0007

Art Unit 2837

**EXAMINER
LUKS, JERRY AUSTIN**

**Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450**

COVER LETTER

Sir:

[x] The fee for submission of claims is calculated as shown below:

FOR	TOTAL WITH NEW CLAIMS ADDED	TOTAL CURRENTLY ON FILE	CLAIMS ALREADY PAID	RATE	CALCULATION
Total Claims	26	27	7 (Over 20)	x \$50	0
Independent Claims	2	2	(Over 3)	x \$210	0
Multiple Dependent Claim(s)				+ \$370	0
REDUCTION FOR FILING BY SMALL ENTITY (note 37 C.F.R. §§ 1.9, 1.27, 1.28).				x ½	
				TOTAL	0

In addition, the below-identified communications are submitted in the above-captioned application or proceeding:

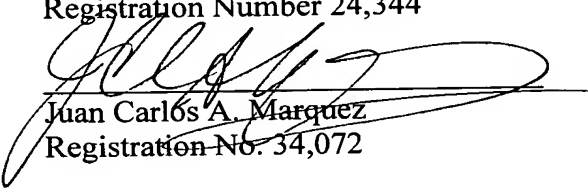
[x] Response to Office Action
(with Claim Election and Amendments)
[] Substitute Specification
[] Preliminary Amendment
[] Information Disclosure Statement

[] Petition for Extension of Time (1 month)
[] Terminal Disclaimer
[] ___ sheets of replacement
drawings
[] Request for Continued Examination

- [] Please charge my **Deposit Account Number** _____ in the amount of _____ to cover the fees for _____. A duplicate copy of this paper is enclosed.
- [] A check in the amount of _____ to cover the _____ fee is enclosed.
- [x] The Commissioner is hereby authorized to charge any additional fees associated with this communication, including fees under 37 C.F.R. § 1.16 and 1.17, or credit any overpayment to **Deposit Account Number 08-1480**.

Respectfully submitted,

Stanley P. Fisher
Registration Number 24,344



Juan Carlos A. Marquez
Registration No. 34,072

REED SMITH LLP
3110 Fairview Park Drive
Suite 1400
Falls Church, Virginia 22042
(703) 641-4200
August 18, 2008



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RESPONSE TO RESTRICTION REQUIREMENT AND AMENDMENT

Sir:

This is in response to the Office Action mailed on July 17, 2008, the period of response to which is set to expire on August 17, 2008. Applicants hereby provisionally elect the continued prosecution of the invention identified as Species VIII, and correspondingly recited in claims 1, 5, 8, 10, and 15 with traverse.